

Panaji, 22nd August, 1974 (Sravana 31, 1896)

SERIES I No. 21

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Special Department

Notification

2-3-74-SPL

In continuation of Government Notification No. SPL-EST-3/73 dated 31st July, 1973 published in the Official Gazette, Series I, No. 20 dated 16th August, 1973, the Government of India, Ministry of Finance (Department of Expenditure), Notification No. 14(10)-E.IV(A)/73 dated 11th June, 1974 regarding Central Civil Services (Leave) (Amendment) Rules, 1974 is published for information and guidance.

M. K. Bhandare, Deputy Secretary (Appointments).

Panaji, 30th July, 1974.

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Expenditure)

New Delhi, the 11th June, 1974

Notification

14(10)-E.IV(A)/73

In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution and after consultation with the Comptroller and Auditor General in relation to the persons serving in the Indian Audit and Accounts Department, the President hereby makes the following rules further to amend the Central Civil Services (Leave) Rules, 1972, namely:—

1. (1) These rules may be called the Central Civil Services (Leave) (Amendment) Rules, 1974.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Civil Services (Leave) Rules, 1972 (hereinafter referred to as the said rules), in clause (a) of sub-rule (2) of rule 18, after the words "recommends appearance of the Government servant before a Medical Board", the words "or in case the period of leave initially recommended, or the

period of leave initially recommended together with any extension thereof subsequently recommended exceeds two months", shall be inserted.

3. In the Second Schedule appended to the said rules, in Form 3—

(i) The portion commencing with the brackets, letter and words "(a) If the Government servant is not stationed in a place covered by the Central Government Health Scheme" and ending with the brackets, letter and words "(b) if the Government servant is stationed in a place covered by the Central Government Health Scheme", shall be omitted.

(ii) in the footnote, after Note 3, for the words "should either be modified by scoring out the irrelevant words or altogether scored out according as the period of leave recommended is upto two months or exceeds that period", the words "should be scored out where the period of leave initially recommended, or the period of leave initially recommended together with any extension thereof subsequently recommended, exceeds two months" shall be substituted.

Sd/-

C. N. SUDARSANAN

Under Secretary to the Government of India.

Industries and Power Department

Notification

IPD-2195-74

In pursuance of rule 45 of the Indian Electricity Rules, 1956, the Administrator of Goa, Daman and Diu hereby makes the following rules further to amend the Rules and Conditions for the grant of Competency Certificates to Electrical Supervisors, Wiremen's Certificates and Licences to Electrical Contractors for the Union Territory of Goa, Daman and Diu, with effect from the date of its publication in the Official Gazette, namely:—

1. Amendment of rules and conditions 24 of (1) For the sub-rule (2) of rules and conditions 24 of the Rules and Conditions for grant of competency certificates to Electrical Supervisors, Wiremen's Certificates and Licences to Electrical Contractor for the Union Territory of Goa, Daman and Diu (hereinafter referred to as "Principal Rules and

Conditions"), the following shall be substituted, namely: —

(2) The Examination for the Supervisors is intended for Electricians, Supervisors, Foremen, and Charge-hands and Wiremen, as are working or have worked under Licensed Electrical Contractors or Industrial Organisations who have obtained Special Wiring Permission as per rules and condition 16 (a) of the Licensing Board.

For the rules and conditions (2) For sub-rule (3) of rule and condition 24 of the Principal Rules and Conditions, the following shall be substituted, namely: —

(3) A candidate for the Electrical Supervisors Examination must have: —

(a) obtained a Wiremen's Certificate and or Permit issued by the Licensing Board of any State, (either by passing the Wiremen's Examination or by getting exemption),

AND

(b) has acquired a practical experience of minimum *three years* after obtaining the Wiremen's Certificate/Permit.

OR

has acquired a practical experience of *two and half years* after passing a Wiremen's/Electrician's, course of not less than six months duration from any Technical High School/Institution recognized by the Government of Goa, Daman and Diu.

OR

has acquired practical experience of *two years* after passing Industrial Training Institutes, trade certificates in Trade Electrician/Wiremen/Linemen of not less than *two years* duration from any of the Industrial Training Institutes recognized by the Government of Goa, Daman and Diu.

(c) And is capable of answering the written papers in any one of the Languages viz English/Konkani/Marathi/Gujarathi Languages.

Note. — By practical experience it means that the candidate should have covered the various subjects as per syllabus for the Electrical Supervisor's Examination given in Annexure 'C' of the Rules and Conditions published in the Government Gazette Sr. 1 No. 2 dated 13th April, 1967.

2. Amendment of rule and condition 36 For the Rules and Conditions 36 of the Principal Rules and Condition, the following shall be substituted, namely:

36. The examination for wiremen is intended for wiremen working under Licensed Electrical Contractors or Industrial Undertakings/Organizations who have obtained Special Wiring permission as per the rules and condition 16(a) of the Licensing Board.

3. Amendment of rule and conditions 37: For the rules and condition 37 of the Principal Rules and Conditions, the following shall be substituted namely: —

37. *Qualifications:* — A candidate for the examination of Wiremen shall be a person: —

(a) Who has worked for wiring and electrical installation works under the direct su-

pervision of a competency certificate holder/Contractor/Employer or a qualified electrical engineer for a total period of one year as may be considered satisfactory by the Licensing Board. —

OR

Six months practical experience if such candidates have completed Electrician's/Wiremen's classes of at least six months duration at any Technical School/Institutions recognized by the Government of Goa, Daman and Diu, and has passed the examination held by such School/Institutions.

OR

Six months practical experience if such candidates have completed Industrial Training Institutes, Trade Certificate in Trade Electricians/Wiremen/Linemen's First Year's Course at any institutions recognized by the Government of Goa, Daman and Diu and has passed the First Year's Course examination conducted by the said institutions.

Note: — By practical experience it means the various subjects covered by the syllabus for the Wiremen's examination as given in Annexure 'D' of the Rules and Conditions published in Government Gazette, Series 1, no. 2 dated 13th April, 1967.

By order and in the name of the Administrator of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries & Labour.

Panaji, 14th August, 1974.

Law and Judiciary Department

ORDER

LD/3820/74

The following Ordinance received from the Government of India, Ministry of Law, Justice and Company Affairs (Legislative Department), New Delhi, is hereby republished for general information of the Public.

M. S. Borkar, Under Secretary (Law).

Panaji, 24th July, 1974.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 17th July, 1974/
Asadha 26, 1896 (Saka)

THE COMPULSORY DEPOSIT SCHEME (INCOME-TAX PAYERS) ORDINANCE, 1974

No. 10 of 1974

Promulgated by the President in the Twenty-fifth Year of the Republic of India

An Ordinance to provide, in the interest of national economic development, for compulsory deposit by

certain classes of income-tax payers and for the framing of a scheme in relation thereto, and for matters connected therewith or incidental thereto.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:

1. *Short title, extent and commencement.*—(1) This Ordinance may be called the Compulsory Deposit Scheme (Income-tax Payers) Ordinance, 1974.

(2) It extends to the whole of India.

(3) It shall come into force at once.

2. *Definitions.*—In this Ordinance, unless the context otherwise requires, —

(a) "compulsory deposit" means compulsory deposit under this Ordinance;

(b) "deposit" means a deposit of money;

(c) "depositor" means a person who is liable to make a compulsory deposit;

(d) "Income-tax Act" means the Income-tax Act, 1961; 43 of 1961

(e) all other words and expressions used herein but not defined and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

3. *Persons liable to make compulsory deposits.*—

(1) Subject to the provisions of this Ordinance, the persons specified in sub-section (2) shall be liable to make compulsory deposits for the assessment year commencing on the 1st day of April, 1975 and the assessment year commencing on the 1st day of April, 1976.

(2) The persons referred to in sub-section (1) are the following, namely:—

(a) every person, being —

(i) an individual, who is a citizen of India;

(ii) a Hindu undivided family;

(iii) a trustee appointed under a trust declared by a duly executed instrument in writing whether testamentary or otherwise (including any Wakf deed which is valid under the Mussalman Wakf Validating Act, 1913), if the income in respect of which the trustee is liable to income-tax as a representative assessee or any part thereof is not specifically receivable on behalf or for the benefit of any one person or where the individual shares of the persons on whose behalf or for whose benefit such income or such part thereof is receivable are indeterminate or unknown; and 6 of 1913

(b) every person who is assessable under the Income-tax Act in respect of the total income of an individual, or a Hindu undivided family or a trustee specified in clause (a).

4. *Requirement as to compulsory deposit.*—(1) Where, in relation to an assessment year referred to in sub-section (1) of section 3, the current income of any person, being an individual or a Hindu undivided family or a trustee specified in clause (a) of sub-section (2) of that section, exceeds fifteen thousand rupees, such person, or if any other person is assessable under the Income-tax Act in respect of the total income of such person, the person so assessable, shall make, in accordance with and subject to the provisions of this Ordinance and any scheme framed thereunder, a compulsory deposit for that assessment year at the rates specified in the Schedule.

(2) Where, in the case of any person specified in sub-section (2) of section 3, a deduction is required to be made under the Additional Emoluments (Compulsory Deposit) Ordinance, 1974, the amount of the compulsory deposit which such person is liable to make under this Ordinance for any assessment year shall be reduced by the amount deducted under that Ordinance during the financial year immediately preceding that assessment year; and where such deduction is equal to or exceeds the amount of such compulsory deposit, it shall not be necessary for such person to make a compulsory deposit for that assessment year. 8 of 1974

(3) For the purposes of this section, "current income", in relation to an assessment year, means,—

(a) in a case where the Income-tax Officer has made an order under sub-section (1) or sub-section (3) of section 210 of the Income-tax Act requiring the person to pay advance tax during the financial year immediately preceding that assessment year and the person has not sent an estimate under sub-section (1) or sub-section (2) or sub-section (3A) of section 212 of that Act, —

(i) if the total income of the latest previous year in respect of which the person has been assessed by way of regular assessment forms the basis of computation of advance tax payable by him, such total income [exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the Income-tax Act] as increased by the net agricultural income, if any, which has been taken into account for the purposes of charging income-tax for the assessment year relevant to that previous year; or

(ii) if the total income of the previous year on the basis of which income-tax has been paid by the person under section 140A of the Income-tax forms the basis of computation of advance tax, such total income [exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the Income-tax Act] as increased by the net agricultural income, if any, returned by the person in the return of income for the assessment year relevant to that previous year;

(b) in a case where an estimate is sent by the person under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) of section 212 of the Income-tax Act, the total income [exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the

Income-tax Act] as estimated by him, of the period which would be the previous year for that assessment year, as increased by the net agricultural income, if any, of that period, as estimated by him;

(c) in any other case, if the total income of the person, as estimated by him, of the period which would be the previous year for that assessment year exceeds the maximum amount not chargeable to income-tax in his case, such total income [exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the Income-tax Act], as increased by the net agricultural income, if any, of that period, as estimated by him.

Explanation.—In this sub-section, “net agricultural income” means the net agricultural income as defined in the Finance Act of the relevant year.

5. *Time for making compulsory deposit.*—A depositor shall make the compulsory deposit for an assessment year referred to in sub-section (1) of section 3,—

(a) in a case where such depositor is required to pay advance tax under the Income-tax Act in the financial year immediately preceding that assessment year, at any time (in one sum or in instalments of his choice) before the expiry of the date on which the last instalment of advance tax is payable by him in accordance with the provisions of section 211 or, as the case may be, sub-section (3A) of section 212 of that Act;

(b) in any other case, at any time (in one sum or in instalments of his choice) before the end of the financial year immediately preceding that assessment year.

6. *Order by Income-tax Officer for compulsory deposit in certain cases.*—(1) If, in relation to an assessment year referred to in sub-section (1) of section 3, the correct income of a person falling under clause (c) of sub-section (3) of section 4 exceeds fifteen thousand rupees and such person has failed to make the compulsory deposit for that assessment year, the Income-tax Officer shall, by order in writing, direct that such person shall make the compulsory deposit with reference to his correct income.

(2) For the purposes of this section, “correct income” of a person, in relation to an assessment year, means—

(i) in a case where the person has furnished the return of income under section 139 of the Income-tax Act, the total income [exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the Income-tax Act] returned by him, as increased by the net agricultural income, if any, returned by him;

(ii) in a case where the person has failed to furnish the return of income under section 139 of the Income-tax Act and assessment is made under section 144 of that Act, the total income [exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the Income-tax Act] determined on assessment, as increased by the net agricultural income, if any, determined on assessment.

Explanation.—In this sub-section “net agricultural income” has the meaning assigned to it in the *Explanation* to sub-section (3) of section 4.

7. *Compulsory deposit to carry simple interest.*—(1) Every compulsory deposit made by or recovered from a depositor shall carry simple interest at a rate equal to the bank deposit rate.

Explanation.—In this sub-section “bank deposit rate” means the highest of the maximum rates at which interest may be paid on different classes of deposits (other than those maintained in savings account or those maintained by charitable or religious institutions) by different classes of scheduled banks in accordance with the directions given or issued to banking companies generally by the Reserve Bank of India under the Banking Regulation Act, 1949.

10 of 1949

(2) The interest shall be calculated in such manner as may be specified in the scheme framed under section 13.

(3) For the purposes of the deduction under section 80L of the Income-tax Act, interest received on a compulsory deposit shall be deemed to be interest received on a deposit with a banking company to which the Banking Regulation Act, 1949, applies.

10 of 1949

8. *Repayment of compulsory deposit.*—The amount of compulsory deposit made by or recovered from a depositor in any financial year shall be repayable in five equal annual instalments commencing from the expiry of two years from the end of that financial year, together with the interest due on the whole or, as the case may be, part of the amount of the compulsory deposit which has remained unpaid:

Provided that nothing in this section shall prevent earlier repayment of the deposit or any instalment thereof together with the interest due in any case in which the Income-tax Officer is satisfied that extreme hardship will be caused unless such repayment is made.

9. *Intimation regarding compulsory deposit.*—Every depositor shall send to the Income-tax Officer, along with the return of income for the assessment year for which he is liable to make a compulsory deposit, proof of the fact of such deposit having been made.

10. *Penalty for failure to make compulsory deposit.*—(1) If, in relation to an assessment year referred to in sub-section (1) of section 3, any person who is liable to make a compulsory deposit [being a person falling under clause (a) or clause (b) of sub-section (3) of section 4]—

(a) has failed to make the compulsory deposit within the time allowed under section 5, or

(b) has made the compulsory deposit within such time but the deposit so made falls short of the requisite amount,

the Income-tax Officer shall, by order in writing, direct that such person shall pay, by way of penalty, a sum—

(i) which, in the case referred to in clause (a), shall be equal to twenty-five per cent of the compulsory deposit which he is liable to make; and

(ii) which, in the case referred to in clause (b), shall be equal to twenty-five per cent of the amount by which the compulsory deposit made by him falls short of the requisite amount.

(2) If, in relation to an assessment year referred to in sub-section (1) of section 3, the correct income of a person falling under clause (c) of sub-section (3) of section 4, exceeds fifteen thousand rupees and such person—

(a) has failed to make the compulsory deposit within the time allowed under section 5, or

(b) has made the compulsory deposit within such time on the basis of his own estimate but the deposit so made is less than seventy-five per cent of the compulsory deposit which he would have been liable to make on the basis of his correct income,

the Income-tax Officer shall, by order in writing, direct that such person shall pay by way of penalty a sum—

(i) which, in the case referred to in clause (a), shall be equal to twenty-five per cent of the compulsory deposit calculated with reference to his correct income; and

(ii) which, in the case referred to in clause (b), shall be equal to twenty-five per cent of the amount by which the compulsory deposit made by him falls short of the compulsory deposit calculated with reference to his correct income.

Explanation.—In this sub-section, “correct income” has the meaning assigned to it in sub-section (2) of section 6.

(3) No order imposing a penalty under this section shall be made against any person unless such person has been heard or has been given a reasonable opportunity of being heard.

11. Appeals and revision.—Any depositor, aggrieved by any order of the Income-tax Officer imposing a penalty under section 10, may appeal to the Appellate Assistant Commissioner and the provisions of the Income-tax Act relating to appeals, reference and revision shall, so far as may be, apply in relation to such order as they apply in relation to an order of the Income-tax Officer imposing a penalty under section 221 of that Act.

12. Recovery of compulsory deposit and penalty.—Any arrear of compulsory deposit and any penalty imposed under this Ordinance shall be recoverable in the manner provided in Chapter XVII-D of the Income-tax Act for the recovery of arrears of tax.

13. Compulsory Deposit Scheme.—(1) The Central Government shall, by notification in the Official Gazette, frame a scheme or schemes, to be called Compulsory Deposit (Income-tax Payers) Scheme or Schemes, in relation to compulsory deposits.

(2) A scheme framed under sub-section (1) may provide for—

(a) the manner in which compulsory deposits shall be made;

(b) the documents to be issued to persons by whom deposits have been made as evidence of such deposits;

(c) the authority or authorities by or through whom the deposits may be collected;

(d) the nomination of any person to receive the amount standing to the credit of a depositor in the event of his death or in cancellation or change of such nomination;

(e) the issue of duplicate of any document issued as evidence of any deposit in the event of loss or destruction of the original and the fee (not exceeding two rupees) on the payment of which such duplicate may be issued;

(f) any other matter which may be necessary or proper for the effective implementation of the scheme.

(3) A scheme framed under this section may provide that all or any of its provisions shall take effect either prospectively or retrospectively on such date as may be specified in this behalf in the scheme.

(4) Any scheme framed under this section shall have effect notwithstanding anything contained in any law for the time being in force (other than this Ordinance) or any instrument having effect by virtue of any law other than this Ordinance.

14. Modification, etc. of scheme.—The Central Government may, by notification in the Official Gazette, add to, amend, vary or rescind any scheme framed under this Ordinance.

15. Rounding off.—(1) The amount of any compulsory deposit shall be rounded off to the nearest multiple of ten rupees and for this purpose any part of a rupee consisting of paise shall be ignored and thereafter if such amount is not a multiple of ten, then, if the last figure in that amount is five or more, the amount shall be increased to the next higher amount which is a multiple of ten and if the last figure is less than five, the amount shall be reduced to the next lower amount which is a multiple of ten.

(2) The amount of penalty payable under the provisions of this Ordinance shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.

16. Applicability of Chapter XV of Income-tax Act.—The provisions of Chapter XV of the Income tax Act relating to liability in special cases shall, so far as may be, apply in relation to compulsory deposits and penalties imposable under this Ordinance as they apply in relation to income-tax payable and penalties imposable under that Act.

17. Protection against attachment.—(1) The amount of compulsory deposit and interest thereon standing to the credit of any depositor shall not be liable to attachment under a decree or order of any court in respect of any debt or liability incurred by the depositor.

(2) The amount of compulsory deposit and interest thereon standing to the credit of a depositor at the time of his death and payable to his nominee shall vest in the nominee and shall be free from

debt or other liability incurred by the deceased or incurred by the nominee before the death of the depositor.

18. *Protection of action taken in good faith.*—No suit, prosecution or other legal proceeding shall lie against the Government or against any officer of the Government for anything which is in good faith done or intended to be done under this Ordinance or any scheme framed thereunder.

19. *Schemes to be laid before the Houses of Parliament.*—Every scheme framed under this Ordinance shall be laid, as soon as may be, after it is framed before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the scheme or both Houses agree that the scheme should not be made, the scheme shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that scheme.

20. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Ordinance, the Central Government may, by order, not inconsistent with the provisions of this Ordinance, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the commencement of this Ordinance.

THE SCHEDULE

[See section 4(1)]

Rates of Compulsory Deposit

- | | |
|--|--|
| (1) Where the current income exceeds Rs. 15,000 but does not exceed Rs. 25,000 | 4 per cent. of the current income; |
| (2) Where the current income exceeds Rs. 25,000 but does not exceed Rs. 70,000 | Rs. 1,000 plus 6 per cent. of the amount by which the current income exceeds Rs. 25,000; |
| (3) Where the current income exceeds Rs. 70,000 | Rs. 3,700 plus 8 per cent. of the amount by which the current income exceeds Rs. 70,000; |

Provided that where the current income exceeds Rs. 15,000 but does not exceed Rs. 15,620, the compulsory deposit shall in no case exceed the amount by which the current income exceeds Rs. 15,000:

Provided further that where in the case of any depositor the amount of compulsory deposit calcu-

lated in accordance with the foregoing provisions is less than Rs. 100, it shall not be necessary for him to make such deposit.

Explanation.—In this Schedule, "current income" has the meaning assigned to it in sub-section (3) of section 4.

V. V. GIRI,
President.

K. K. SUNDARAM,
Secy to the Govt. of India.

Notification

LD/3902/74

The following notification received from the Government of India, Ministry of Agriculture (Department of Agriculture) is hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 5th August, 1974.

GOVERNMENT OF INDIA

MINISTRY OF AGRICULTURE

(Department of Agriculture)

New Delhi, the 28th June, 1974

Notification

G.S.R. No. 292(B) In exercise of the powers conferred by Section 3 of the Essential Commodities Act, 1955 (10 of 1955), the Central Government hereby makes the following Order further to amend the Fertiliser (Control) Order, 1957, namely:—

1. (i) This Order may be called the Fertiliser (Control) (Amendment) Order, 1974.

(ii) It shall come into force on the date of its publication in the Official Gazette.

2. In Schedule I to the Fertiliser (Control) Order, 1957, under the heading "A. Specifications of fertilisers", against item (iii) of Serial No. 11, for the figures "3.0", the figures "3.5" shall be substituted.

Sd/-

KUMARI ANNA R. GEORGE
Joint Secretary to the Govt. of India.

No. 10-11/74-MPR-STU

GOVT. PRINTING PRESS — GOA

(Imprensa Nacional — Goa)

PRICE — 0-60 Ps.